Slide 1



Budget 100 Workshop

Sponsored by Indiana State Library and the Department of Local Government Finance

4/2014

Slide 2

Topics to Cover

- Steps:
- Forecast anticipated revenues and expenditures
- · Analyze data
- · Prepare the budget
- · Present the budget
- Hold public hearings
- Adopt the budget

Slide 3

Budgeting

- Property Tax
- Types of guidelines for budget development:
 - DLGF budget instructions, the guidelines
 - Controlled growth establishes a determined percentage for the total increase in expenditures.
- Local Government Budget Manual
 - Download from the DLGF website
 - http://www.in.gov/dlgf/files/2013_Budget_Manual_ 10_9_2013.pdf

4/2014

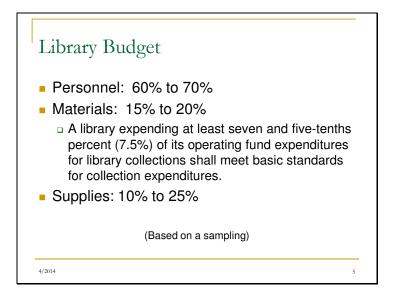
Slide 4

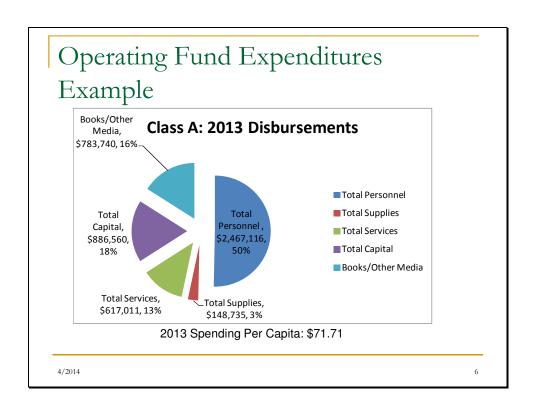
Budget

- States service goals in monetary terms
- Informs the governing bodies and taxpayers
- Library Budget Estimate
 - Ledger completed through June of current year
 - Make sure appropriation balance columns completed
 - □ Or copy of treasurer's report

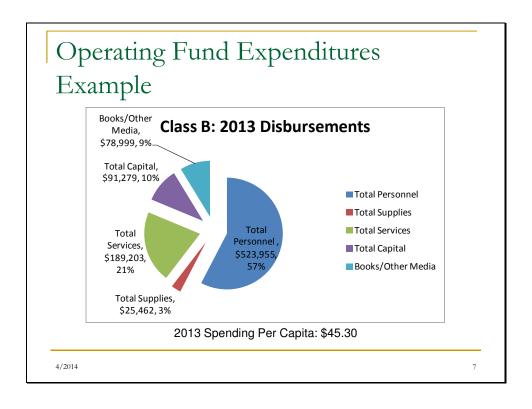
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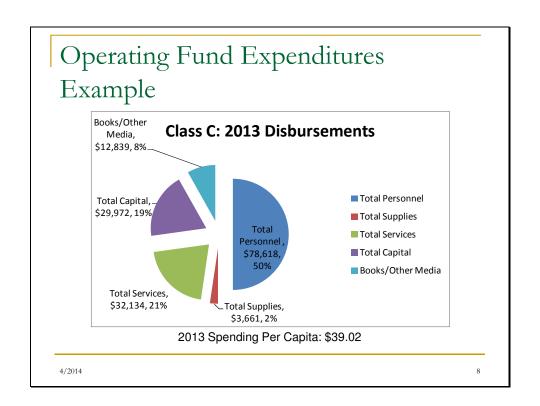
Slide 5





Slide 7





Slide 9

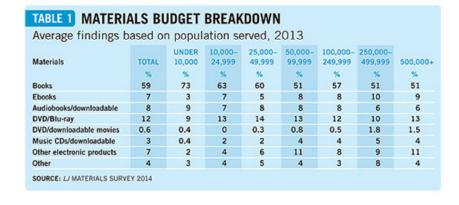
Materials Budget Shift in 2014 National Figures from Library Journal

- Materials budget rose on average 2% in 2013
- Print book spending has fallen 7% in decade
 - 59% of materials budget now
- Budget Breakdown
 - Last year's material budgets, averaging \$783,000 and ranging from \$22,000 for populations under 10,000 to 6.3 million for those serving populations 1 million or more

4/2014

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LJ Materials Survey for 2013



4/2014

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Slide 11

Evergreen Indiana Membership Fee

- Annual membership fee divided into 9 tiers based on total operating fund expenditure (roughly 0.5%).
- Tier assigned based on an evaluated 5 year average of reported expenditure or total of most recently reported fiscal year
- Billed no later than April 1
- Notices released Spring 2015 for payment in 2016

Slide 12

How much for Evergreen?

| Tier | Rate | Tier Step | Maximum Annual Expenditure Average |
|------|---------|-----------|---------------------------------------|
| 1 | \$ 0 | | \$ 50,000 |
| 2 | \$ 500 | \$ 500 | \$ 100,000 |
| 3 | \$1,000 | \$ 500 | \$ 200,000 |
| 4 | \$1,500 | \$ 500 | \$ 300,000 |
| 5 | \$2,500 | \$1,000 | \$ 500,000 |
| 6 | \$3,500 | \$1,000 | \$ 750,000 |
| 7 | \$5,000 | \$1,500 | \$1,000,000 |
| 8 | \$6,500 | \$1,500 | \$1,500,000 |
| 9 | \$8,000 | \$1,500 | >\$1,500,000 |

Slide 13

Line Item Budgeting

- Does not tie costs to services
- Vulnerable when county says to cut a particular item
- Depending on the review, travel, training and equipment may be categories for reductions
- When you present your budget review include supplement facts, statistical data and other budget tools

4/2014

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Slide 14

Funds Accounting

- Fund: A fund is a segregation of resources established to control and monitor resources and to help ensure and demonstrate compliance with legal/administrative requirements.
- Examples:
 - Operating
 - Rainy Day
 - LIRF
 - State Technology Grant

Slide 15

Forecasting: External factors

- Local unemployment
- Business growth or recession
- Impact of Property Tax Caps 2013
 - http://www.in.gov/dlgf/9168.htm
 - Pay 2014 (1782 Notice)
- Tax losses
- Hoosier Data at www.hoosierdata.in.gov

4/2014

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Slide 16

Personnel Services

- Library Board Determines Salary Increase
 - Count pay periods for the year
 - Minimum Wage change on the horizon
- Employee Benefits
 - Social Security withholding required by state and federal law
 - Other benefits optional
 - ACA impact
- Unemployment
 - Quarterly Report (UC1 and UC5) to Department of Workforce Development
 - UC-1 (Quarterly Contribution Report)

^{4/2014} ■ UC-5 (Quarterly Wage Report)

Created 4/21/2014

Slide 17

Analyze Treasurer's Report

- Exceed 50% mark of budget on any categories
 - May want to increase some areas
 - Where can you decrease
- Review insurance coverage each year
 - Larger deductible
 - Bond bookkeeper, business manager and treasure

4/2014

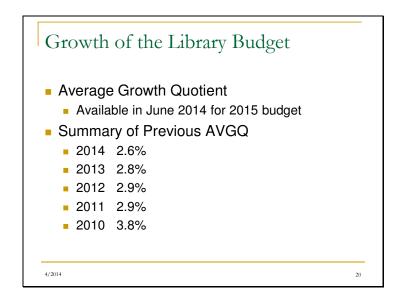
17

Slide 18

Cash Flow

- Surplus
- Break even
- Digging financial deficit hole

| 2013 Monthly balanced cash fl | ow (SAMPL | E) | | | | | | | | | |
|-------------------------------------|------------|-----------------|-----------------|------------|------------|------------|-----------------|-----------------|-----------|------------|----------------|
| | | | | | | | | | | | |
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov |
| Receipts: | g | | | | | | | | , | | |
| Property Tax | | | | | \$ 5,321 | \$ 292,931 | | | | | |
| Circuit Breaker Tax Credits | | | | | | | | | | | |
| Property Tax shortfall (3%) | | | | | | | | | | | |
| Auto Excise, CVET, FIT | | | | | 1,352 | 20,238 | | | | | |
| Local Option Income Tax | | | | | | | | | | | |
| (CAGIT/CAGIT | 15.531 | | | | 15,731 | | | | | | |
| PTRC/COIT) | 15,731 | 15,731 2,510 | 15,731 1,842 | 15,731 | | 15,731 | 15,731 2,000 | 15,731 2,000 | 15,731 | 15,731 | 15,731 |
| Other Misc. Revenues | 1,587 | 2,510 | 1,842 | 1,532 | 2,641 | 1,621 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Total Receipts | 17,318 | 18,241 | 17,573 | 17,263 | 25,045 | 330,520 | 17,731 | 17,731 | 17,730.62 | 17,731 | 17,731 |
| Disbursements: | | | | | | | | | | | |
| Disbursements: Personal Services | 43,656 | 41,235 | 42,035 | 41.065 | 62,587 | 40.837 | 42,000 | 42,000 | 42,000 | 63,000 | 42,000 |
| Supplies Supplies | 1,432 | 1,211 | 1,096 | 1,362 | 853 | 1,058 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Other Services and Charges | 10,653 | 9,253 | 14,320 | 7,135 | 10,243 | 8,634 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| Capital Outlays | 7,206 | 3,207 | 5,316 | 4,216 | 8,651 | 7,468 | 5,300 | 5,300 | 5,300 | 5,300 | 5,300 |
| | | | , | | | , | | | | | |
| Total Disbursements | 62,947 | 54,906 | 62,767 | 53,778 | 82,334 | 57,997 | 59,100 | 59,100 | 59,100 | 80,100 | 59,100 |
| Net Cash Flow | (45,629) | (36,665) | (45,194) | (36,515) | (57,289) | 272,523 | (41,369) | (41,369) | (41,369) | (62,369) | (41,369) |
| Beginning Cash | 365,210 | 319,581 | 282,916 | 237,721 | 201,206 | 143,916 | 416,439 | 375,070 | 333,700 | 292,331 | 229,962 |
| Estimated Ending Cash | \$ 319,581 | \$ 282,916 | \$ 237,721 5 | \$ 201,206 | \$ 143,916 | \$ 416,439 | \$ 375,070 | \$ 333,700 \$ | 292,331 | \$ 229,962 | \$ 188,592 |
| Transfer to Rainy Day | | | | | | | | | | | |
| Cash Reserve Percentage (1 | 1507 : 1 | 5007 1 1 1 | | | | | | | | | Beginning bala |
| | | | | | | | | | | | |



| Prescribed by the Department of Local Government Pinance CURRENT YEAR FINANCIAL WORKSHEE (Formerly Line 2 Worksheet) | т | |
|--|-----|--|
| Selected Year: 2014 Selected County: 95 - Gateway1 County Salacted Unit: 9991 - DILGF City 9 Selected Fund: 0101 - GENETAL | | |
| Line 2 | | |
| APPROPRIATIONS | | |
| Current Year Approved Budget | \$0 | |
| 2. Encumbrances Brought Forward | \$0 | |
| Changes to Appropriations: a) Additional Appropriations (January to June) | so | |
| b) Reductions January through June | \$0 | |
| Other Non-Appropriated Obligations | \$0 | |
| 5. Total Approved Appropriations | \$0 | |
| DISBURSEMENTS | | |
| 6. January through June Current Year Disbursements | \$0 | |
| 7. Appropriation Balance | \$0 | |
| 8. Reductions July through December | \$0 | |
| Estimated Current Year Expenditures July through December | \$0 | |
| Line 3 | | |
| 10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year | 30 | |
| Line 4A | | |
| 11. Levy excess not transferred prior to June 30 | \$0 | |
| 12. Temporary Loans outstanding as of June 30 | \$0 | |
| What fund loaned the cash on Line 12: | | |
| 13. Temporary loans not included in Lines 2 or 3 | \$0 | |
| Line 4B | | |
| 14. Temp loans to be repaid in the first six months of ensuing year | \$0 | |
| What fund loaned the cash on Line 14: | | |
| Line 6 | | |
| 15. June 30 Cash Balance, including investments | \$0 | |
| Line 7 | | |
| 16. Taxes to be collected, present year (December settlement) | | |

| Government Units at https://gateway.ifionli | | | |
|---|------------------------------------|----------------------------|--|
| Prescribed by the Department of Local Government Finance Approved by the State Board of Accounts | | get Form No. 1 (Rev. 2011) | |
| BUDGET ES | TIMATE FOR | | |
| Selected Year: Selected County: Selected Unit: Selected Fund: Selected Department: | | | |
| 1. Personal Services | | | |
| Salaries and Wages Line Item Code Description | Published Amount | Adopted Amount | |
| | | | |
| | | | |
| | | | |
| | | | |
| Employee Benefits | Dublished Assessed | Adopted Account | |
| Employee Benefits Une Item Code Description | Published Amount | Adopted Amount | |
| | Published Amount | Adopted Amount | |
| | Published Amount | Adopted Amount | |
| | | Adopted Amount | |
| Line Item Code Description | Published Amount Published Amount | Adopted Amount | |
| Une Item Code Description Other Personal Services | | | |
| Une Item Code Description Other Personal Services | | | |
| Une Item Code Description Other Personal Services | | | |

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Form 1: Library Budget Estimate

Prepare an estimate for each fund

Operating Fund
Rainy Day Fund
LIRF Fund
Debt Fund
LCPF
Completing Form 1 in Gateway

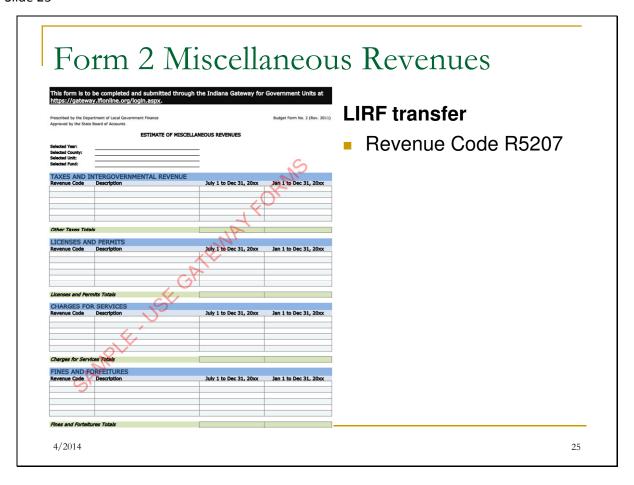
http://in.gov/dlgf/files/Completing the Form 1.pd

f

Slide 24

Transfer to LIRF

- Always include some money in transfer to LIRF line item
 - Do not have to actually make transfer if money needed to pay operating costs
- If LIRF is needed next year, complete a set of budget forms
 - If not done, then you will have to do additional appropriation paperwork and requires more time



| 4B: 16 line Statement This form is to be completed and submitted through the Indiana Gateway for Government Units at https://gateway.filonline.org/login.aspx. |
|--|
| Prescribed by the Department of Local Government Finance Budget Form No. 4b (Nev. 2011) Agroved by the State Board of Accounts |
| BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE Belocted Year: |
| General Country: Genera |
| Net Assessed Value |
| - Alexander - Alex |
| Funds Required for Expenses To December 31st Of Incoming Year 1. Total budget estimate for incoming year |
| Necessary expenditures, July 1 to December 31 of present year, to be made from appropriations unexpended |
| Additional appropriation necessary to be made July 1 to December 31 of present year Outstanding temporary learns: |
| a). To be paid not included in lines 2 or 3 b). Not repaid by December 31 of present year |
| 5. TOTAL FUNDS required (add lines 1,2,3,4a and 4b) |
| Funds On Hand To Be Received From Sources Other Than Proposed Tax Levy Published Amount Adopted Amount |
| Actual cash balance, June 30 of present year (including cash investments) Taxes to be collected, present year (December settlement) |
| Miscellaneous revenue to be received July 1 of present year to December 1 of Incoming year (Schedule on File): a), Total Column A Budget Form 2 |
| b). Total Column 8 Budget Form 2 9. TOTAL FUNDS (Add lines 6, 7, 8a and 8b) |
| 10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5) |
| Proposed Tax Levy and Tax Rate Published Amount Adopted Amount |
| 11. Operating balance (not in excess of expense January 1 to June 30, less miscellaneous revenue for same period) |
| nor same persoo) 12. Amount to be raised by tax levy (add lines 10 and 11) 13a. Property Tax Replacement Oresit from Local Option Tax |
| 13b. Operating LOT! 1.NET AMOUNT TO BE RAISED BY TAX LEYY (deduct line 13a and 13b from line 12) |
| 15. Levy Excess Fund applied to current budget |
| 16. Net amount to be raised 17. Net Tax Rate on each one hundred dollars of taxable property |
| Name: Title: |
| PIN: Date: |
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| Form 3: N | otice to | o Tax | payer | s of] | Budge | et Estin | nates |
|------------|---|--|---|--|---|----------|-------|
| and Tax Lo | | | | | | | |
| | This form is to be comple https://gateway.ifionline. | eted and submitted of org/login.aspx. Pro | through the Indiana (of of Publication is to | Sateway for Governme be submitted separat | ent Units at tely. | | |
| | Prescribed by the Department of Local Approved by the State Board of Account | nts | | | Budget Form No. 3 (Rev. 2011) | | |
| | Complete details of budget est | timates by fund and/or d | | | | | |
| | Notice is hereby given to taxpu Unit Name) at (Locatio will conduct a public hearing of to a budget, tax rate, or tax le seven days after the hearing. object to. If a petition is filed, objections filed and testimony (Location of Adoption Meeting) following budget: | on of Public Hearing) on the year (Year Num) revy by filing an objection The objection petition m the (Adopting Us presented, Following th | on (Date of Public He ber) budget. Following to a petition with the proper of coust identify the provisions nit Name) shall a be aforementioned hearing | aring) at (Time of this meeting, any ten or mefficers of (Adopting of the budget, tax rate, of dopt with its budget a find the (Adopting Unit) | or etaxpayers may object g Unit Name) within r tax levy that taxpayers ling concerning the Name) will meet at | | |
| | Public Hearing Net Assessed Valuation Estimated Max Levy | Date: Time: | Adoption Meeting | Date: Time: | | | |
| | 1 Fund Name | Budget Estimate | Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations) | Excessive Levy Appeals | 5 Current Tax Levy | | |
| | | | \mathcal{C}_{χ} | | | | |
| | | S | | | | | |
| | | 4 | | | | | |
| | AR AR | V | | | | | |
| | Totals | | | | | | |
| | Name: Title: PIN: Date: | | | | | | |
| | I hereby acknowledge that the submission or intended to, and hereby does, constitute out of my handwriten signature and accomplish same force and effect as my handwritten sig document on behalf of the unit. | of this document through the Gatev thentication and approval of the su nes the same purposes as would m gnature and can and will be used fo | way password and PIN system constitution in the system constitution as required by the sy handwritten signature in the same or all lawful purposes. I affirm that I h | utes an "electronic signature" as defin Indiana Code. I understand that this incumstance. I further acknowledge to ave the real and apparent authority to | ed in 1C 5-24-2-2. This submission is electronic signature takes the place hat this electronic signature has the electronically sign and submit this | | |
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Slide 28

Form 3: Proposed Budget and Levy for Budget

- Set date for hearing and work backwards
- Notification Section: notice to taxpayers
- Budget Estimates and Tax Levies
- Publication first time 10 days before hearing
 - Second time is 3 days prior to hearing and 7 days before second publication

Slide 29

Budget Calendar

- Available in May from DLGF website Memos & Presentations
 - 2013 2014 Budget Calendar
 [Budget] May 10, 2013
 - Check for 2014 2015 in May

4/2014

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| Form 1 | Resolution of Appropriations |
|-------------|--|
| 1 1 01111 4 | Resolution of Appropriations |
| | This form is to be completed and submitted through the Indiana Gateway for Government Units at |
| | https://gateway.ifionline.org/login.aspx. A copy of the form with original signatures is to be submitted separately. |
| | Prescribed by the Department of Local Government Finance Budget Form No. 4 (Rev. 2011) |
| | Approved by the State Board of Accounts ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATE |
| | -1- |
| | Be it ordained by the <u>(Adopting Unit Name)</u> , <u>(County Name)</u> , Indiana that for the expenses of (<u>Unit Name</u>) for the year ending December 31, 20xx the sum of <u>(Sum of Appropriation for all funds</u>) as shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the funds herein named and for the |
| | purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In |
| | addition, for the purposes of raising revenue to meet the necessary expense of(Unit Name) |
| | to: all futures) — are adopted as shown in bugger from 4-b and included needs, bugger from 4-b and 4-b for all futures and departments are incorporated by the signing of this form and must be completed and submitted in the manner prescribed by the Department of Local Government Finance. |
| | This ordinance shall be in full force and effect from and after its passage and approval by the taxing unit's fiscal body, |
| | (Adopting Unit Name) Name of Adopting Entity Select Type of Fiscal Body Date of Adoption |
| | |
| | Name Signature |
| | Aye o Nay o Abstain o |
| | Aye a Nay a Abstain a |
| | Aye o Nay o Abstain o |
| | Aye a Nay a |
| | Abstain d |
| | ATTEST |
| | Name Title Signature |
| | |
| | MAYOR ACTION (For City use only) Name Signature Date |
| | Approve a Veto a |
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Slide 31

Overview of Budget Process

- Current Year Financial Worksheet (Line 2) through Gateway
- Estimates appropriations required (Form 1)
- Estimates of Revenue (Form 2)
- Form 4B (16 line Statement)
- Form 3 Notice To Taxpayers of Budget Estimates and Tax Rates (1st advertise September X, 20xx; 2nd advertise September X, 20xx
- Form 4 Resolution of Appropriations; Adoption of the Budget by Library Board on November 1, 20xx

Slide 32

County Council Budget Review Form

■ The Department of Local Government Finance has developed forms to assist units in posting their proposed budgets and levies and to assist county councils in reviewing the proposed budgets and levies. The County Council Budget Review Form is to be used by civil taxing units required to file their budgets pursuant to IC 6-1.1-17-3.5.

| | Select Unit • Unit Main Mary • County Council No. Selected Year, 2014 Selected Unit, Gateway County | | | | |
|--------|--|---|--|---|----|
| | | | | | |
| | | y - 9991 Digf City 9, Getweey1 Cs. | | | |
| | Valented Very 2014 | | | | |
| | Selected Year: 2014 Selected County: 95 - Galeney! County | | | | |
| | Selected County: 95 - Galeriey1 County Selected Unit: Dig! City 9 | | | | |
| | Print options only evaluate once Form is signed and | d submitted. | | | |
| | | | | | |
| | Prescribed by Department of Local Government Private | | | | |
| | | Dlgf City 9, Gateway1 Cou | nty | | |
| | | County Council Review Work | | | |
| | | Budget Year 2014 | | | |
| | The County Coun | cil Review Worksheet is NOT | SUBMITTED for Diaf | City 9 | |
| | me county count | | 2013 Pey 2014 | | |
| | State Co | | 2.60 | | |
| | | | | | |
| | Cashiya | Fronth Oudliert: 2.65 | 2.10 | | |
| | | | | | |
| | CNAV | | | | |
| | | | 2012 new 2014 | | |
| | Fund Fund Name Code | 2012 pay 2013 Certified MAV | 2013 pay 2014 Certified NAV | MAV % Change | |
| | 0101 GENERAL | | Estimates | | |
| | 0180 DEST SERVICE | : | s | | |
| | 0706 MOTOR VEHICLE HIGHWAY | | | | |
| | 1303 PARK | : : | s s | | |
| | 1303 7400 | • | | | |
| | Budget Levy Rate | | | | |
| | Economic Cery Rate | | | | |
| | | | 0.774 | Difference - | |
| | Fand Fund Name | 2013 Certified 2014 Proposed Budget Budget | 2013-2014 State | Crowth Crowth | |
| | | | quite | Quatient | |
| | 0101 GENERAL | | %% | | |
| | 0180 DEST SERVICE | : : | %% | % | |
| | 0708 MOTOR VEHICLE HIGHWAY | 1 1 | | **** | |
| | 1303 PARK | : : | %% | | |
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| | Form Signature | | | | |
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| | Though antividually the This administrative account Freight The See any of another account as options to the See See This account for this account the account appears the This account account for an option of the account appears the This account for an option of the second or product of the See See See See See See See See See S | generad and Pill ayakan servitakan an Yasharinin digentarin an defensi in Silvin an agunukan semining dan dirip semininten agunukan an amangkana ina amangkana ina amangkana ina amangkana ina a anangan anan ani di seruasa ina ali hari digegenera. Indirim ina ina ani ana ang | 00. Pia naminalaria Interesti ili, are tresti, desc. de la populari di redicti ili, terresti film ogradici in Prisar peri autori, la discrettati, ograda nami Pia de | control submission are against of the residual some fit the activacings had under an battle of the suit. | |
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Other Training Materials from DLGF

- http://www.in.gov/dlgf/9105.htm
- Gateway Budgets Video Tutorials
- How to Use the Gateway Budgets Application in 2013
- Budget Training
- Receipt Code Crosswalk

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Additional Resources

- http://www.imls.gov/assets/1/AssetManager/ PLS_FY2010_SP_Indiana.pdf
- http://www.ala.org/advocacy/advleg/advocacy university/budgetpresentation
- Library Operating Expenditures: a selected annotated bibliography
 - http://www.ala.org/tools/libfactsheets/alalibraryfact sheet04

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Dates for 2014 Annual Public Library Budget Workshop

- Tuesday, June 17th
- Wednesday, June 25th
- Only need to attend or participate in one event

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Contacts:

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- **317/232-1938**

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Link to DLGF Field Representative Map:

http://www.in.gov/dlgf/files/Field Rep Map - Budget.pdf

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